

13 *England - Laws & Statutes -*

A

VIII

TABLE

(13)

OF

ADDITIONAL DUTIES

ON

GOODS AND MERCHANDIZE

IMPORTED INTO

AND

EXPORTED FROM

GREAT BRITAIN,

TO WHICH IS ADDED

The Regulations respecting Convoys,

EXTRACTED FROM

THE ACT 38 GEORGE III. CAP 76.



PRINTED BY ROBINSON AND LANG, — 1798.



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ABSTRACT

Of the Act 38 Geo. III. cap. 76.

From and after 5th July, 1798, no Vessel belonging to His Majesty's Subjects (except as herein provided) to sail without Convoy, nor are Masters of Vessels to separate from Convoy without leave, under forfeiture of 1000*l.* and if the Cargo be Naval or Military Stores, 1500*l.* but the penalty may be mitigated to not less than 50*l.* and the Insurances are to be void with respect to the property of the Master or any person privy to the offence; and if any person transact a settlement thereon or allow any money on account of Loss, he is to forfeit 200*l.*—The Master to give Bond before clearing out that he will not sail without Convoy, nor separate from it.

Not to extend to any vessel not required to be registered by any Act of Parliament in force on the 28th June 1798—or to any Vessel licenced by the Admiralty—or to any ship bound to or from Ireland—or to Vessels sailing Coastwise in Great Britain—or to Vessels belonging to the East India Company, or the Hudson's Bay Company.

Not to extend to Vessels sailing from Foreign Ports in case no Convoy be appointed, or there be no person authorized to grant licences.

Admiralty to give Notice in the *Gazette* that Masters shall have on board Flags to answer Signals, without which they are not to be cleared outwards.

So much of 33 Geo. III. cap. 66 as makes Captains under Convoy liable to be articted in the Court of Admiralty for disobeying Signals &c. shall be painted on a board and affixed on every Vessel required to sail with Convoy, on penalty of 50*l*.

Masters of Vessels in danger of being boarded by the Enemy, to make Signals to the rest of the Convoy, and if boarded to destroy Instructions relating to the Convoy, on Penalty of 100*l*.

Not to extend to Vessels sailing from *Guernsey, Jersey, Alderney, Sark, or Man* on or before August 5. from any other Port in *Europe* on or before September 5. from the *West Indies* or *America* on or before October 5. or from *Africa* or *Asia* on or before November 5, 1798.

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Ashes,

Affa F

Balsam

Barilla,

Bark, v

Baybern

Bees W

Blubber

Bonnets

Books,

Boxes, v

NEW DUTIES, 1798.

INWARDS.

	DUTY.		
	£	s.	d.
Almonds, bitter, the cwt.	1	10	
— Jordan, the cwt.	5	10	
— other sorts, the cwt.	2	5	
Aloes Epatica, the 100 lb.	3		
— Succotrina, the 100 lb.	4		
Alum, viz. Roch Alum, the cwt.	11		
Anchovies, the barrel of 16 lb. of Fish,	1	2½	
Aniseeds, see <i>Seed</i> .			
Angelica Root, the 100 lb.	1	6	
Annotto, the 100 lb.	18		
Antimonium Crudum, the cwt.	1	2½	
Aqua Fortis, the cwt.	2	8½	
Argol, the cwt.	1	10	
Arsenic, the cwt.	1	10	
Ashes, Pearl, the cwt.	1	4	
— Pot, the cwt.	1	2½	
Affa Fœtida, the 100 lb.	4	6	
Balsam, Artificial, the lb.		2½	
— Copaivæ, the lb.	3		
— Natural, the lb.	1		
Barilla, the cwt.	1	6	
Bark, viz. Cortex Peruvianus, the lb.	1		
— Oak Bark, the cwt.	2		
Bayberries, the cwt.	10		
Bees Wax, see <i>Wax</i> .			
Blubber, see <i>Oil</i> .			
Bonnets, see <i>Hats</i> .			
Books, bound, the cwt.	9	4	
— unbound, the cwt.	4	8	
Boxes, viz. Nest Boxes, the groce containing 12 dozen Nests, each Nest containing 8 boxes,	1	10	
— Pill boxes, the groce containing 12 dozen Nests, each Nest containing 4 boxes,	1	2½	
— Sand Boxes, the groce containing 12 dozen boxes,		4	

INWARDS.

	DUTY.		
	£.	s.	d.
Brandy, see <i>Spirits</i> .			
Brazil Wood, the ton, (20 cwt.)	2	8	
Brimstone, the cwt.			9
Bristles, rough or undrest, the 12 lb.			5
Bugle, viz. Great Bugle, the 100 lb.	7		
Bullion, or Foreign Coin of Gold or Silver, <i>free</i> ,			
Cambogium, or Gutta Gambæ, the 100 lb.	9		
Camphire, refined or unrefined, the lb.			1 1/2
Candles of Wax, the lb.			1
Cantharides, the lb.			7
Capers, the 100 lb.	3	6	
Cardemoms, the lb.			1
Cassia Fistula, the cwt.	1	4	
— Lignea, the lb.			1
Castor Oil, see <i>Oil</i> .			
Castorum, the lb.			2
Cheese, the cwt.			11
Cinnamon, the lb.			4
Clover Seed, see <i>Seed</i> ,			
Cloves, the lb.			2 1/2
Cochineal, the lb.			10
Cocoa Nuts, the cwt.	2	9	
Coffee, the cwt.	3	4	
Copperas, Green, the cwt.			2
— White, the cwt.	1	6	
Cordage, the ton, (20 cwt.)	1	1	8
Corn and Grain, <i>free</i> .			
Cork, the cwt.			7
Cotton Wool, see <i>Wool</i> .			
— Yarn, see <i>Yarn</i> .			
Cream of Tartar, the cwt.			3 4
Currants, the cwt.			1 2
Down, the 100 lb.			6 6
Elephant's Teeth, the cwt.			15
Feathers for Beds, the cwt.			5 4
Figs, the cwt.			1 10
Fish, viz. Fresh Fish British taken and imported in British built Ships, <i>free</i> .			
Flax, rough or undrest, the ton, (20 cwt.)	1	1	



INWARDS

DUTY.

£. s. d.

	Fustic, the cwt.	7	1	
	Galls, the cwt.	4	1	
	Geneva, see <i>Spirits</i> .			
	Gentian, the 100 lb.	1	9	
	Ginger, the cwt.	1	6	
	Ginseng, the 100 lb.	5		
	Goose Quills, see <i>Quills</i> .			
	Gum Arabic, the cwt.	10	10	
	— Armoniac, the cwt.	7	6	
	— Copal, the 100 lb.	7	6	
	— Ghaiazi, the 100 lb.	7	6	
	— Senega, the cwt.	4	10	
	— Tragacanth, the lb.		1 1/2	
	Hair, viz. Cow or Ox, the cwt.	1	6	
	— Horse, the lb.		1	
	— Human, the lb.		2	
	Hats, viz. Bast, or Straw, Chip, Cane, or Horse			
	Hair Hats or Bonnets, the dozen.	3		
	Hemp, rough or undrest, the ton, (20 cwt.)	19	3	
	Hides, Horse, the hide,		5 1/2	
	— Losh, the lb.		1	
	— Cow or Ox, the hide,		5	
	Indico, British Plantation, the 100 lb.	5		
	— Produce of the United States of America,			
	the 100 lb.	10		
	— of any other Place, the 100 lb.	2	6	
	Ireland, Goods of the Growth, Product, or Ma-			
	nufacture of Ireland, imported directly from			
	thence, free.			
	Iron, in Bars or unwrought, the ton, (20 cwt.)	10	10	
	Isinglass, the 100 lb.	5	9	
	Juniper Berries, the cwt.		10	
	Kid Skins, see <i>Skins</i> .			
	Lamb Skins, see <i>Skins</i> .			
	Lead, Black, the cwt.		7	
	— White, the cwt.	1		
	Lemons, the 1000,	3	2	

INWARDS.

	DUTY.		
	£.	s.	d.
Linen, viz. Cambricks and French Lawns, the half Piece containing $6\frac{1}{2}$ Ells, -	1	4	
Canvas, viz. Hessen's Canvas, or Dutch Barras, the 120 ells, -	2	3	
Packing Canvas, Guttings, Spruce, Elbing, or Queenborough Canvas, 120 ells, -	1	6	
Drillings and Pack Duck, the 120 ells, -	5		
Flanders and Holland Linen, plain, not exceeding $1\frac{1}{2}$ ell in breadth, the 120 ells, -	14	5	
German, Switzerland, East Country (except Ruffia) and Silesia Cloth, plain, viz. not above $31\frac{1}{2}$ inches broad, 120 ells, -	3		
above $31\frac{1}{2}$ inches, and not above 36 inches, the 120 ells, -	6	7	
above 36 inches broad, the 120 ells, -	10	3	
Lawns, viz. Silesia and all other Lawns, plain, (except French Lawns) the piece not exceeding 8 yards long, -			
not bleached in Holland, -	4		
bleached in Holland, -	5		
Ruffia Linen, plain, viz. -			
Towelling and Napkening of the Manufacture of Ruffia, not exceeding $22\frac{1}{2}$ inches broad, the 120 ells, -	1	10	
Narrow Ruffia Linen, not otherwise enumerated, not exceeding $22\frac{1}{2}$ inches broad, the 120 ells, -	1	4	
Linen Cloth and Diaper of Ruffia, exceeding $22\frac{1}{2}$, and not exceeding $31\frac{1}{2}$ inches broad, the 120 ells, -	3	7	
Linen Cloth and Diaper of Ruffia exceeding $31\frac{1}{2}$, and not exceeding 36 inches broad, the 120 ells, -	5	1	
Linen Cloth and Diaper of Ruffia exceeding 36 and not exceeding 45 inches broad, the 120 ells, -	6	4	
Linen Cloth and Diaper of Ruffia, exceeding 45 inches broad, the 120 ells, -	10	10	

DUTY.

(5)

DUTY

INWARDS.

s	d		£	s	d
		Linseed, see <i>Seed</i> .			
1	4	Lobsters, <i>free</i>			
		Logwood, the ton, (20 cwt.)		7	3
2	3	Mace, the lb.			11
		Madder, viz. Mull Madder, the cwt.			3
		any other sort, the cwt.		2	2
1	6	Madder Root, the cwt.		2	3
5		Mahogany, the ton, (20 cwt.)		10	10
		Manna, the 100 lb.		5	9
14	5	Mats, of Russia, the 100,		1	10
		Melasses, the cwt.		1	
		Mohair Yarn, see <i>Yarn</i> .			
3		Morels, the lb.			2
		Mustard Seed, see <i>Seed</i> .			
6	7	Myrrh, the 100 lb.		7	6
10	3	Nutmegs, the lb.			11
		Nuts, viz. Chesnuts, the bushel,			3
		Small Nuts, the bushel,			5 $\frac{1}{2}$
		Oak Bark, see <i>Bark</i> .			
4		Oil or Blubber, viz.			
5 $\frac{1}{2}$		Blubber of Newfoundland, the ton, 252 gals.		4	3
		Castor Oil, the gallon,			7
		Ordinary Olive Oil, the ton, (252 galls.)	1	17	2
		Sallad Oil, the 100 gallon,		18	
1	10	Spermaceti Oil, the ton, (252 galls.)	2	3	10
		Train Oil, or Blubber, Fish Oil, or Oil of			
		Seals or other Creatures living in the			
1	4 $\frac{1}{2}$	Seas, not otherwise enumerated or describ-			
		ed, the ton, (252 galls.)		16	10
		Olibanum, or Incense, the cwt.		1	10
3	7	Onion Seed, see <i>Seed</i> .			
		Opium, the lb.		1	2 $\frac{1}{2}$
		Oranges, the 1000,		3	7
5	1	Orchella, the cwt.		4	2
		Pearl Barley, or Barley hulled, the cwt.			7
		Pepper, viz. Long Pepper, the 100 lb.		3	3
6	4	Pictures, 4 feet square or more, each,	2		
		2 feet and under 4 feet square, each,	1	6	8
10	10	under 2 feet square, each,		13	4

INWARDS.

		DUTY.		
		£.	s.	d.
Pimento, the 100 lb.			1	9
Pitch, the last containing 12 barrels each 31				
gallons,			3	
Plate, Gold, wrought, the ounce troy,			4	10
Silver, ungilt, the ounce,				2½
part gilt, the ounce,				3
gilt, the ounce,				3½
Plumbs, dried, the 100 lb.			5	
Prunes, the cwt.			2	
Quicksilver, the lb.				11½
Quills, viz. Goose Quills, the 1000,				2½
Rags, old, fit only to make paper, the ton, (20 cwt.)			13	3
Raisins, the cwt. viz.				
Faro, Lipra, of Belvedere,			1	2
Lexia,			1	6
Smyrna,				8
of the Sub,			2	3
Denia, and all other,			1	1
Rape Seed, see Seed.				
Rhubarb, the lb.				6
Rice, the cwt.				6
Rosin, the cwt.				3
Rum, see Spirits.				
Saccharum Saturni, the 100 lb.			4	
Safflower, the cwt.			4	
Saffron, the lb.			1	
Salt, the wey, (40 bushels)				9½
Salt Petre, the cwt.			1	11½
Sarsaparilla, the 100 lb.			5	
Scammony, the lb.				7½
Seeds, viz. Aniseeds, the cwt.			1	10
Carraway Seed, the cwt.				7
Clover Seed, the cwt.			2	3
Linseed, the bushel,				2
Mustard Seed, the cwt.				5
Onion Seed, the cwt.			3	11
Rape Seed, the quarter, (8 bushels)			1	2
Senna, the lb.				11½
Shumack, the cwt.				8

DUTY.

s.	d.
1	9
3	
4	10
	2 $\frac{1}{2}$
3	
3	$\frac{1}{2}$
5	
2	
	1 $\frac{1}{2}$
	2 $\frac{1}{2}$
13	3
1	2
1	6
	8
2	3
1	1
6	
6	
3	
4	
4	
1	
	9 $\frac{1}{2}$
1	11 $\frac{1}{2}$
5	
	7 $\frac{1}{2}$
1	10
	7
2	3
	2
	5
3	11
1	2
	1 $\frac{1}{2}$
	8

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INWARDS.

Silk, the lb. containing 16 ounces, viz.

— Raw Silk of Turkey,

— of any other country,

— Thrown Silk,

— Waste Silk,

Silver Plate, see *Plate*.

Skins, viz. Kid, in the Hair undrest, the 100 -

— Lamb, in the Wool undrest, the 120,

Smalts, the 100 lb.

Spirits, viz. Geneva, the gallon,

— Rum, the 100 gallons,

— all other, the gallon,

Succades, the lb.

Sugar, the cwt.

Tallow, the cwt.

Tamarinds, the cwt.

Tar, the last, 12 barrel, each 31 $\frac{1}{2}$ gallons)

Tobacco, the 100 lb.

Tortoise Shell, the lb.

Tow, the ton, (20 cwt.)

Truffles, the lb.

Turbots, *free*.

Turmeric, the 100 lb.

Turpentine common, the cwt.

Valonia, the cwt.

Verdigrease, Common, the 100 lb.

— Crystallized, the 100 lb.

Vermillion, the lb.

Wax, viz Bees Wax, the cwt.

— white or manufactured,

— unmanufactured,

Wine, the ton, (252 gallons) viz.

— French,

— Madeira,

— Portugal,

— Rhenish, German, Hungary,

— Spanish, and all other,

DUTY.

£.	s.	d.
		5 $\frac{1}{2}$
		6
		7
		1 $\frac{1}{2}$
	3	2
	3	2
	4	
		1 $\frac{1}{4}$
	15	
		2 $\frac{1}{4}$
		1 $\frac{1}{2}$
	1	10
	1	6
		10
	2	5
	2	6
		4
	11	5
		2 $\frac{1}{2}$
	2	3
		1
		9
	6	9
	7	6
		3
	6	
	4	9
	3	10
		6
	3	1
	1	6
		6
	3	18
	1	12

INWARDS.

			DUTY.		
	£	s.	d.		
Wool, viz. Cotton Wool, the 100lb					
of Turkey, or United States of America,		6	6		
of the British Plantations,		8	9		
of any other Place,		12	6		
Yarn, viz. Cotton Yarn, the 100 lb.		7			
Mohair Yarn, the lb.			2		
Raw Linen Yarn, the 100 lb.		3			
Yellow Herries, the cwt.		4	1		
All other Goods not exempt from Duty by this					
A&T, for £.100 value,		3			
No Duty to be received for Cinnamon, Cloves,					
Mace, Nutmegs, Furs and Skins of the Pro-					
duce of and imported from any British Colony					
or Plantation in America, or for Spanish Wool.					
The Duty on Sugar imported from the United					
States of America and Warehoused, and on					
Tobacco, Coffee, Cocoa Nuts, or Rice Ware-					
housed, not to be paid till taken out for home					
consumption.					
No Duty to be received on Goods of the Growth					
&c. of <i>Guernsey, Jersey, Alderney, Sark, or</i>					
<i>Man</i> , imported <i>directly</i> from thence, which					
were allowed to be imported Duty free before					
the passing of this A&T.					
Importers of the Produce of the Newfoundland					
Fishery directly from Newfoundland may give					
Bond in treble the supposed Duty, that it shall					
be exported, or the additional Duties paid in					
a year.					

DUTY.

s.	d.
6	6
8	9
12	6
7	
	2
3	
4	1

(9)

OUTWARDS.

Sugar, (except in Cases where by any special Provision in this Act such Sugar is exempt from this Duty.)

— Unrefined, not imported by the East India Company, the cwt. - -

— Refined Sugar, called Bastard, and ground and powdered Sugar, and refined Loaf Sugar broke in pieces, and all Sugar called Candy, the cwt. - -

— All other refined Sugar, the cwt. - -

— Imported by the East India Company, for every 100l. value, according to the gross Price at the Sale, - -

Goods of the Growth. &c. of Great Britain, (except refined Sugar, and such Goods, &c. which by any special Provision in this Act are exempt from this Duty.)

exported to any Part of Europe, for 100l. value, - -

exported to any Part not in Europe, or in the Limits of the Charters granted to the East India Company, for 100l. value, - -

The Value to be taken as at the Port of Exportation, deducting the Duties, and if not truly valued may be detained by the Officer, but the Commissioners may permit Entries to be amended.—If the true Value cannot be ascertained, the Goods may be shipped on the Merchant giving Bond to pay the Duties in 3 Months, in which case if a false Declaration is knowingly and fraudulently made of the Value, the true Value is forfeited. These Duties not to be charged on Goods exported to Ireland,—nor on Goods exported to the Isle of Man by Licence from the Commissioners,—nor on Cotton Yarn or other Cotton Manufactures, the Manufacture of Great Britain, exported to any Place whatever,—nor on any Sort of Craft, Food, Victuals, Cloathing, or Goods necessary for the Fishery at Newfoundland.

N. B. On Payment of the Duty on Entry, $\frac{2}{3}$ per Cent. is to be deducted from the Duties outwards.

DUTY.

£	s.	d.
	1	6½
	1	6½
	2	3
2	10	
	10	
2		

TONNAGE DUTY

On Ships entering Outwards or Inwards, (except in Ballast) in any Port in this Kingdom, to or from Foreign Parts.

For every Ton Burthen, to or from Ireland, Guernsey, Jersey, Sark, Alderney, and Man, the Greenland Seas, the Southern Whale Fishery, Newfoundland, the Islands of Cape Breton, and St. John, and the Coast of Labrador,

6

For every Ton to or from any Place within the Straights of Gibraltar, any Place in Russia, or within the Baltic Sea, or any other Place in Europe, any Part of Africa, the United States of America, any British Colony or Plantation in America, or any other Part of America,

1

For every Ton to or from the Cape of Good Hope,

2 6

For every Ton to or from any Place within the Limits of the Charters granted to the East India Company,

3

No vessel to be entered Outwards till the Duty is paid.

N. B. This Duty is not to be charged on *British Ships*, or Ships owned by *British Subjects* that are not required to be registered.

TABLE
AT
2 $\frac{1}{2}$ Cent.

s.	d.	d.
1	$0\frac{1}{2}$	$0\frac{1}{4}$
2	1	$0\frac{1}{2}$
3	$1\frac{1}{2}$	$0\frac{3}{4}$
4	2	1
5	$2\frac{1}{2}$	$1\frac{1}{4}$
6	3	$1\frac{1}{2}$
7	$3\frac{1}{2}$	$1\frac{3}{4}$
8	4	2
9	$4\frac{1}{2}$	$2\frac{1}{4}$
10	5	$2\frac{1}{2}$
11	$5\frac{1}{2}$	$2\frac{3}{4}$
12	6	3
13	$6\frac{1}{2}$	$3\frac{1}{4}$
14	7	$3\frac{1}{2}$
15	$7\frac{1}{2}$	$3\frac{3}{4}$
16	8	4
17	$8\frac{1}{2}$	$4\frac{1}{4}$
18	9	$4\frac{1}{2}$
19	$9\frac{1}{2}$	$4\frac{3}{4}$
20	10	5

TABLE at 3 $\frac{1}{2}$ Cent.

s.	d.	d.	s.	d.	d.
0	$8\frac{1}{4}$	$0\frac{1}{4}$	14	7	$5\frac{1}{4}$
1	$4\frac{3}{4}$	$0\frac{1}{2}$	15	$3\frac{1}{4}$	$5\frac{1}{2}$
2	1	$0\frac{3}{4}$	15	$11\frac{3}{4}$	$5\frac{3}{4}$
2	$9\frac{1}{4}$	1	16	8	6
3	$5\frac{1}{4}$	$1\frac{1}{4}$	17	$4\frac{1}{4}$	$6\frac{1}{4}$
4	2	$1\frac{1}{2}$	18	$0\frac{3}{4}$	$6\frac{1}{2}$
4	$10\frac{1}{4}$	$1\frac{3}{4}$	18	9	$6\frac{1}{4}$
5	$6\frac{3}{4}$	2	19	$5\frac{1}{4}$	7
6	3	$2\frac{1}{4}$	20	$1\frac{3}{4}$	$7\frac{1}{4}$
6	$11\frac{1}{4}$	$2\frac{1}{2}$	20	10	$7\frac{1}{2}$
7	$7\frac{3}{4}$	$2\frac{3}{4}$	21	$6\frac{1}{4}$	$7\frac{3}{4}$
8	4	3	22	$2\frac{3}{4}$	8
9	$0\frac{1}{4}$	$3\frac{1}{4}$	22	11	$8\frac{1}{4}$
9	$8\frac{3}{4}$	$3\frac{1}{2}$	23	$7\frac{1}{4}$	$8\frac{1}{2}$
10	5	$3\frac{3}{4}$	24	$3\frac{3}{4}$	$8\frac{3}{4}$
11	$1\frac{1}{4}$	4	25	0	9
11	$9\frac{1}{4}$	$4\frac{1}{4}$	25	$8\frac{1}{4}$	$9\frac{1}{4}$
12	6	$4\frac{1}{2}$	26	$4\frac{3}{4}$	$9\frac{1}{2}$
13	$2\frac{1}{4}$	$4\frac{3}{4}$	27	1	$9\frac{1}{4}$
13	$10\frac{3}{4}$	5	27	$9\frac{1}{4}$	10

TABLE
AT
100 Cent.

BRITISH PATENT OFFICE

